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By: **Washington County Delegation**  
Introduced and read first time: March 3, 2003  
Assigned to: Rules and Executive Nominations  
Re-referred to: Ways and Means, March 13, 2003

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Committee Report: Favorable  
House action: Adopted  
Read second time: March 21, 2003

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Washington County - Taxes - Space for Recreation Vehicles and Camping**  
3 **Shelters**

4 FOR the purpose of altering the rate of a certain tax relating to the rental, leasing, or  
5 use of any space, facilities, or accommodations for a recreational vehicle or  
6 camping shelter in a trailer park or mobile home court or park authorized in  
7 Washington County; providing that the tax applies to any recreational vehicle or  
8 camping shelter intended and used for temporary occupancy for a certain period;  
9 providing for the distribution of the tax; and generally relating to Washington  
10 County's authority to impose a certain tax relating to the rental, leasing, or use  
11 of any space, facilities, or accommodation for a recreational vehicle or camping  
12 shelter in a trailer park or mobile home court or park.

13 BY repealing and reenacting, without amendments,  
14 Article 24 - Political Subdivisions - Miscellaneous Provisions  
15 Section 9-318(b)(4)  
16 Annotated Code of Maryland  
17 (2001 Replacement Volume and 2002 Supplement)

18 BY repealing and reenacting, with amendments,  
19 Article 24 - Political Subdivisions - Miscellaneous Provisions  
20 Section 9-401  
21 Annotated Code of Maryland  
22 (2001 Replacement Volume and 2002 Supplement)

1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
2 MARYLAND, That the Laws of Maryland read as follows:

3 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

4 9-318.

5 (b) (4) (i) For purposes of this paragraph, actual administrative costs  
6 mean costs incurred for wages, postage, and supplies.

7 (ii) Washington County:

8 1. Shall distribute 45% of the total hotel rental tax revenue  
9 collected in the county to the general fund of Washington County to be used to fund  
10 the Hagerstown/Washington County Convention and Visitors Bureau; and

11 2. Shall distribute the remaining balance after the  
12 distribution under item 1 of this subparagraph to a special fund, to be used only to  
13 cover actual administrative costs and legal fees incurred in administering the hotel  
14 rental tax, develop tourism attractions, enhance economic development, and support  
15 cultural and recreational projects in Washington County.

16 (iii) A municipal corporation in Washington County may apply to  
17 the Board of County Commissioners of Washington County for funding from the  
18 special fund established under subparagraph (ii)2 of this paragraph for an eligible  
19 project within the municipal corporation.

20 (iv) Each year before adoption of its annual budget, the  
21 Hagerstown/Washington County Convention and Visitors Bureau shall hold a public  
22 hearing on the proposed annual budget.

23 (v) On or before September 1 of each year beginning in 2001:

24 1. The Board of County Commissioners of Washington  
25 County shall report to the Washington County Senate and House Delegations of the  
26 General Assembly on the hotel rental tax revenue collected and the use of the hotel  
27 rental tax revenue for the preceding fiscal year; and

28 2. The Hagerstown/Washington County Convention and  
29 Visitors Bureau shall report to the Washington County Senate and House Delegations  
30 of the General Assembly on its use of the hotel rental tax revenue for the preceding  
31 fiscal year.

32 9-401.

33 (a) (1) In this section the following words have the meanings indicated.

34 (2) "Camping shelter" means a tent or other collapsible structure that  
35 provides temporary living quarters for recreational, camping, or travel use.

1 (3) "Recreational vehicle" means a vehicle, including a trailer, that  
2 provides temporary living quarters for recreational, camping, or travel use.

3 (a-1) (1) A county or municipal corporation may impose, by resolution or  
4 ordinance, a tax on the amount paid for:

5 (i) The rental, leasing, or use of any space, facilities, or  
6 accommodations in a trailer park or mobile home court or park; or

7 (ii) The providing of any services by a trailer park or mobile home  
8 court or park.

9 (2) (i) The tax authorized under this subsection does not apply to any  
10 recreational vehicle or camping shelter intended and used for temporary occupancy  
11 only for a period of 30 days or less.

12 (ii) If a county or municipal corporation imposes the tax authorized  
13 under subsection (a-2) of this section, a tax imposed by the county or municipal  
14 corporation under this subsection does not apply to any recreational vehicle or  
15 camping shelter.

16 (a-2) (1) [A] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION,  
17 A county or municipal corporation may impose, by resolution or ordinance, a tax on  
18 the amount paid for:

19 (i) The rental, leasing, or use of any space, facilities, or  
20 accommodations for a recreational vehicle or camping shelter in a trailer park or  
21 mobile home court or park, regardless of the period of occupancy; or

22 (ii) The providing of any services by a trailer park or mobile home  
23 court or park in connection with the rental, leasing, or use of any space, facilities, or  
24 accommodations for a recreational vehicle or camping shelter.

25 (2) [The] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS  
26 SUBSECTION, THE rate of the tax authorized under this subsection may not exceed 3%  
27 of the amounts subject to the tax.

28 (3) IN WASHINGTON COUNTY THE TAX AUTHORIZED UNDER THIS  
29 SUBSECTION:

30 (I) IS AT A RATE OF 6%;

31 (II) APPLIES TO ANY RECREATIONAL VEHICLE OR CAMPING  
32 SHELTER INTENDED AND USED FOR TEMPORARY OCCUPANCY FOR A PERIOD NOT  
33 EXCEEDING 30 DAYS; AND

34 (III) SHALL BE DISTRIBUTED IN THE SAME MANNER AS THE HOTEL  
35 RENTAL TAX UNDER § 9-318(B)(4) OF THIS TITLE.

1 (b) Subject to the limitation under subsection (a-2)(2) of this section, a county  
2 or municipal corporation shall set the tax rate.

3 (c) A county or municipal corporation may require the operator or owner of a  
4 trailer park or mobile home court or park to collect the tax and to remit it to the  
5 county or municipal corporation or to the agency that the county or municipal  
6 corporation designates.

7 (d) A county or municipal corporation may provide for:

8 (1) The maintenance of suitable public records in connection with the tax  
9 and its collection; and

10 (2) The inspection or publication of the records.

11 (e) A county or municipal corporation may provide for penalties for the failure  
12 to comply with the requirements relating to the tax.

13 (f) This section does not affect or eliminate any requirement or provision  
14 concerning permits to locate a trailer, house trailer, trailer coach or mobile home.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 July 1, 2003.